ENGLISH WIVES.

They Are Lamentably Ignorant of Their It is clear that the point in which the English middle class marriage most differs from the French marriage of the same class is the unwillingness of the English husband to sink any of his own individuality in the union and to make his wife a real partner. For example, some writers seem to hold that husbands do not and ought not to tell their wives their incomes. This is, we believe, in accordance with the facts. The middle class English wife knows very little, often nothing, of her husband's affairs, and is quite in the dark as to what is the pecuniary position of the family. She knows that her husband is sometimes willing to

spend, sometimes unwilling; that is all. The French wife, on the other hand. if we are to believe competent writers on France, habitually understands her husband's pecuniary position, and would consider herself grossly slighted if she did not enjoy his confidence in this respect. She is as often as not indeed the family exchequer and knows more exactly how things stand than does her husband. The Englishman's habit of secretiveness is, we can not help thinking, extremely unfortunate, and to it may be attributed a great deal of the extravagance and want of knowledge as to the value of money attributed-and we fear rightly attributed-to English wives.

English husbands to often tell their wives nothing definite as to their incomes, and thus the wife has no means of knowing whether she must keep rigidly to her housekeeping allowance, or whether she may occasionally go a little beyond. A proof of the commonness of the practice is to be found in the fact that the manuals on housekeeping always assume that the wife is quite ignorant of her husband's income and has no responsibility in regard to expenditures outside her own departments.

Another bad result of this system is the complete ignorance of money matters displayed by most English widows. When the husband dies the ordinary wife finds herself utterly at sea. She does not even know how to draw a check. She does not understand why, when or how dividends are paid, and she has not the remotest conception of what is a good and what a bad investment. How should she know? Her husband has been at no pains to explain things to her, and she has lived on the principle enunciated by the old gentleman in the "Knight of the Burning Pestle." She never wore out a dress without an obliging dressmaker bringing another, | self, my dear sir. I shall have an anand as for food of all kinds, it flowed into the house just as if it was laid on

like gas and water. Yet the average woman can learn to understand money matters quite as well as the average man. Unfortunately, the husband is too jealous of his power to tell his wife his exact financial position, while the wife is too shy to insist on knowing, or very possibly regards it as quite a virture not to interfere with such things. The consequences are often disastrous. Many a household would be thriftily instead of extravagantly managed if only the wife knew her husband's income, while hundreds of widows would be saved from countless worries and impositions if they realized more of the ways of

English wives will not be perfect till their husbands share with them the mysteries of the passbook.-London Spectator.

THE RAINBOW.

Curious Fancies in Regard to the Great Arch of the Heavens.

In many countries the rainbow is spoken of as being a great bent pump or siphon tube, drawing water from the earth by mechanical means. In parts of Russia, in the Don country, and also in Moscow and vicinity, it is known by a name which is equivalent to "the bent water pipe." In nearly all Slavonic dialects it is known by terms signifying "the cloud siphon," and in Hungary it is "the pump." "Noah's pump" and God's pump." The Maylayan natives call it the same name that they do their banded water cobra (nechetata), only that they add "boba" (meaning double-headed), the equivalent in our language being double-headed water snake." "the They tell you that the bow is a real thing of life, that it drinks with its two mouths, and that the water is transferred to the clouds through an opening in the upper side of the center of the great arch. In the province of Charkov, Russia, the rainbow is said to drain the wells, and to prevent this many are provided with heavy. tight-fitting stone platforms. In the province of Saratov the bow is said to be under the control of three angels. one of whom pumps the water, the second "feeds" the clouds and the third sends the rain. Many improbable and impossible things would happen if you could only get in reach of "the bow." The little Turk is told that if he would have a silver head with gold teeth and ruby eyes he has but to touch the orange stripe. In Greece they say that the person so unfortunate as to stumble over the end of the bow will have his or her sex immediately changed .- St. Louis Republic.

A Poor Investment.

"No sir," said Mr. Closefist, "I will not subscribe to any memorial for Columbus; and I wish to say that it is most unwise and even criminal to hold up the character of that man for the emulation of our American youth. Why, sir, that man started an enterprise at a cost of forty thousand dollars that ended in a complete failure! You take forty thousand dollars. sir, and compute interest at six per cent. per annum, compounded annually. and tell me what it will amount to at the end of four hundred years. Nearly seven hundred billion dollars, sir-more than all the personal and real estate in North and South America is worth, sir: and yet there are, I understand, men who are otherwise esteemed prudent and careful, who pretend to honor the memory of a man, sir, who started an enterprise that won't pay six per cent. dividend, sir. A disgraceful failure, sir! Good-morning, sir!"--Puck.

-Misunderstood. - Brown-"Where were you last night?" Jonesey-"Out making calls." Brown-"Ah! How much out? What did the other flelow hold?"-Detroit Free Press



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CHAPTER IIL-CONTINUED. "That's quite possible, mademoiselle My father and myself, like several of our ancestors, were born in a British you think?" colony, yet we came of an ancient and llustrious English family."

"And you think Mme. Bonaparte will ise her influence in favor of M. de Gex?" "I think if she would receive me I could persuade her to do so; and her

husband is very powerful." "He is our best general. He is the greatest man in France. Yes, it is possible that if Gen. Bonaparte were to interfere, the sentence of M. de Gex might be revoked."

"And you will help me in this, will you not, mademoiselle? Beautiful women always have good hearts, and it is a good cause. Think of his poor mother and sister."

"He has a sister, then! Is she very charming?" "Probably. But as I never saw her, I cannot tell. Before to-day I never saw

he chevalier." "And you are taking all this trouble for a stranger!" "I would do a great deal, made

moiselle, to save a brave man from the scaffold. You will convey this letter to Mme. Bonaparte, will you not?" "Would it oblige you very much monsieur?" she murmured.

"You would confer on me an obligation which I should never be able to repay," I answered, as I pressed her hand. "Then I will send-no, I will take this letter to Mme. Bonaparte, give it into her own hands, and ask for an answer." "Thanks, mademoiselle-a thousand thanks! You are good; you have a true woman's heart; I shall never forget

your kindness." Again I kissed her hand; and her lips looked so tempting that I was just going-when the stupid warder opened the door and informed me that the half hour was up.

CHAPTER IV. De Gex and myself could not well 'keep ourselves to ourselves" all the day; the mouton would have been suspicious, our other comrades offended; so we joined in some of their games, and made ourselves agreeable by pledging them in sour wine and treating them to bad eigars. After supper we were marched off to

our cells. "You see there is no answer to your letter," whispered the chevalier, despondently, in English, as we parted for

the night. "Time enough yet. Don't worry your- called in honor of Bonaparte). swer in the morning, and I am sure it asked. will be favorable," I whispered back, good as her word there was no reason why I should not have had Mme. Bona- Bonaparte?" parte's reply in the course of the day.

However, there was nothing for it but to wait for what the morrow might bring forth; and, deferring inspection of my quarters until daylight, for the very sufficient reason that I had no candle, I turned in, and in a few seconds

I awoke with the sun, and looked round. For a prison my room was by role. no means bad. It had a vaulted ceiling, a window barred on the outside, and an oaken-bound door. The furniture consisted of a table, two chairs, a wash-

stand and a truckle-bed. When I had dressed I put a couple of of chairs on the table, climbed up to the window, and looked out. Below me was the court-yard and the gloomy entrance to the prison. Beyond the gates I spied a picturesque little house and a pleasant garden, in which two women were walking. Their gait and their figures told me they were young, and I hoped they were pretty.

After awhile they turned their faces towards the prison, whereupon I put one of my hands through the bars and waved my pocket handkerchief.

Women have always a kindly feeling for prisoners and captives; and it had come into my mind that in the event of my appeal to Mme. Bonaparte being unsuccessful these young ladies might help me to escape.

To my great delight, one of them acknowledged my greeting with a friendly wave of her hand and a graceful courtesy; and I was considering how I could arrange a code of signals, when I heard a clatter of wooden shoes on the corridor. I was on the floor in an instant, and when the warder entered he found everything in its place.

"Bonjour, citoyen," he said. "I come to take you to breakfast; and here is a bit of paper for you." The bit of paper was a note from

Mlle. Carmine, and ran thus: "I only succeeded in seeing Mme. Bonaparte last night. She read your letter, and I dare say you will hear from her during the day. JULIE." As I read it I thought of the poor chevalier.

"How is Citizen Gex this morningstill alive?" I asked the warder, anx-"Alive? Ah, I understand. The head

of Citizen Gex is still on his shoulders Allons! After breakfast I showed the chev-

alier Mlle. Carmine's letter.

she will intercede for you."

"It is well," he said, with a smile. yet half sadly; "well for you, whatever it may be for me." "And why is it not well for you?" "Time presses, my friend. I have

had a hint that to-morrow or the next "I shall see Mme. Bonaparte to-day. and when she knows the facts I am sure

"In Mme. Boneparte is my only hope. From all I hear of him. Bonaparte is not tender-hearted. But his wife is, and she has great influence—especially with Barras, who, they say, was once her lover and is still her obedient servant. And you seem to be very successful with the ladies. Here is Mlle. Carmine, whom you saw for the first time yesterday, sending you confidential notes and signing herself 'Julie.'"

"She is moved with compassion for ou, chevalier, and would save your "Seeing that I have been here a

month, her compassion comes rather late. No, Mr. Roy, she is moved by quered Italy." your bright blue eyes and ruddy counte-

tended a visit or a summons

"Perhaps both. Nous verrons. In merely reconnoitred the harbor in a ither case you will need to be very diplomatic. Sailors are naturally outspoi n. But French society is just now in a very strange condition. Everybody is watched, or suspected, by some other body; and if you come in contact with Bonaparte and his entourage you must think before you speak, and let your wit bridle your tongue." "You think I shall meet Gen. Bona-

parte, then?" "Certainly, if you go to his house." "I should like to see him very much. He is the first general in France, don't

"Say in Europe-and the strongest man, the only man who can restore royalty and give peace to France. The royalists have great hopes of him."

And then the chevalier proceeded to give me a detailed account of French politics, of the jealousies that prevailed among the members of the directory, of the intrigues that were going on under the surface, and of the evils under which the country groaned, and which in his opinion could be cured only by

giving it a master. I was trying to suppress a yawn, for at that time French politics did not interest me much, when a hand was laid lightly on my shoulder.

Turning round, I found myself in the presence of Citoyen Carmine, the governor of the prison, and a gentleman in military uniform. "I beg your pardon, Citizen Roy,"

said the governor, respectfully, 'but here is le Capitaine Lacluse, aide-decamp of Gen. Bonaparte. He desires to speak to you."

And with that the governor, though he remained within hail, left us to ourselves, as did also De Gex. Capt. Lacluse bowed, I bowed, and each protested that he was delighted to

make the other's acquaintance. This ceremony over, the captain explained that he came on behalf of Mme. Bonaparte, who sent her compliments and would be glad to see me at her



"I think so. But we will soon ascerwith considerably more confidence than | tain. What say you, Citizen Carmine? I felt, for if Mile. Carmine had been as | will you allow your English prisoner to accompany me to the house of Mme. "Have you brought an order from

> Barras or Bottot?" "No: merely a verbal invitation from the wife of the conqueror of Italy; and I dare say that Citizen Roy will give us his parole not to escape while he is in my charge." "That is enough. You may go." said

> the governor, when I had given my pa-After making myself presentable by donning the handsomest suit of mufti in my tea-chest (which Wharton had thoughtfully sent ashore with the cartel), we left the prison, and were driven to the Rue de la Victoire in a carriage

> which the aide-de-camp had in waiting at the door When we arrived at Gen. Bonaparte's house, Capt. Lacluse knocked at the door, and, after whispering something in the ear of the servant who opened it, went away, saying that he would re-

turn in an hour. When he was gone the servant ushered me into a salon, and, after inviting me to be seated and saving that he would inform Mme. Bonaparte of my arrival, left me to myself.

It was a large room and handsomely furnished, and on the walls hung several fine paintings, which I fancied the general had brought with him from

While I was looking at one of thema battle scene, if I remember rightly-I heard the door open, and, turning round, saw coming towards me a gentleman dressed in some sort of civic of France, but I have influence, and uniform. He had a sallow skin and sunken cheeks; his dark hair, long at the back, was cut short in front and plastered on his forchead with pomatum. This gave him a singular and almost a was a glorious exploit of yours at sinister look; but he had square jaws and a resolute mouth wonderfully well- great qualities even in an enemy. But cut features, and the most piercing why be an enemy? Join our navy. You black eyes I ever saw. In person he was insignificant, his meager little body and short neck contrasting strangely with his large head and dark powerful face.

"Who are you?" he asked, abruptly, almost rudely indeed. "Lieut. Roy, late his Brittanic majesty's ship Sylph, now a prisoner of

"Why are you in Paris?" "I was sent here from Havre, I believe by order of the government." "Ah! I think I have heard something about you. You are the man who tried to cut out Le Bonnet Rouge from under the guns of a heavily armed fort." "I did cut her out, and if it had not been for a sudden change of wind I

should have carried her off. But I did nearly as well-threw all her guns overboard and ran her aground.' I knew, of course, that I was talking to Gen. Bonaparte, and I guessed that he knew all about me; but, as he evidently desired to keep his incognito, I

thought it expedient to fall in with his whim, and make as if I did not recognize him.

"How many men had you?" "Twenty."

"And the brig?" "Her full complement would be about two hundred." "And yet you dared to attack her

with twenty!" "Why not? If you begin to count All this was spoken so rapidly and odds in war you will do nothing. If in Clive had counted odds at Plassey the English would never have won India; | . . . I had no doubt as to my if your Gen. Bonaparte had counted an odds at Arcola he would not have con- when a pethought me that as my liber-

"You are right. It is audacity that man's good will it would not be wise wins. L'audace, toujours l'audace, as either in my own interest or De Gex's This was rather personal, so I gave the talk another turn, by asking De Gex whether Mile. Carmine's note portant to the spy and were in league with the spy and th

"They say what is not true, then. I

fishing-boat; while of the royalists I know nothing whatever; and we have had no communication with the shore

except openly and under a flag of "Well, I only tell you what I have

"You are very young to be a first lieutenant and intrusted with an independent command." "Youth is no more a bar to promo tion in our navy than in your army. Nel-

heard. How old are you?"

"Twenty-one."

son was a post-captain at twenty, Sir Sidney Smith at nineteen, and the conqueror of Italy is still under thirty." "Mille tonnerres! young man, you are indeed audacious to compare your-

elf with Bonaparte and Nelson."

I was about to protest that nothing was further from my thoughts, when the door opened a second time, and there entered the room a gracious-looking lady, with a smiling face and dressed in the height of the prevailing fashions.

"M. Roy, I think," she said, offering me her hand. "You have already made the acquaintance of my husband?" "Gen. Bonaparte!" I exclaimed, in

feigned surprise. "You don't think I look like the conqueror of Italy, eh?" said Bonaparte,

aughing. "I beg your pardon, general; but that

uniform-"Is the uniform of the institute, and am prouder of it than of my uniform of general. Yes, we have made each other's acquaintance, Josephine, and M. le Lieutenant has been giving me a lesson in the art of war, and, my faith, not a bad one, either."

"And you are really the son of my old friend, Gabrielle de Launay! She was two or three years my senior, but I remember her well. Where is she now?" asked Madame Bonaparte.

"With my father, in the neighborhood of London." "London! One forgets things in so many years, but I was under the impression that Mademoiselle de Launay married a gentleman from Louisianaor was it Virginia?"

"My father, like myself, madame, is a native of Virginia." "You are Americans, then?" interposed Bonaparte.

"Of course, just as people born in France are Europeans. But we always call ourselves Virginians." "How comes it that you, a native of the United States, are an officer of the

British navy?" "I belong to an old royalist family, general. Loyalty runs in our blood. My father's grandfather, who commanded a regiment of horse at Marston Moor. went to Virginia after the execution of King Charles, and settled there. When the revolutionary war broke out, my father, though he disapproved of many of the measures of the home government, remained true to his principles and loyal to his king. But as he could not bring himself to fight against his friends and neighbors, and was moreover getting into years, he went to England, and when I was old enough

put me into the navy." "So that is your story, M. Roy," said the future empress. "How could any one with such a name be other than a royalist? We must call you 'Roy, the Royalist,' I think. And now you are a prisoner of war, which you doubtless regard as a great misfortune." "Not so great as I deemed it a little

while ago, madame." "How so?" "If I had not been taken prisoner 1 should not have had the pleasure of seeing my mother's old friend, nor the honor of an interview with the greatest general of the age."

Bonaparte seemed pleased. Mme. Bonaparte smiled, and said: "And I should not have had the pleasure of seeing you. When you see your mother, say how glad I am to have news of her, and give her my amities." "With pleasure, madame; and if you vould enable me to see her by using your influence to obtain my exchange you would confer a great favor on us

"So! You are tired of France already?" said Bonaparte, rather harshly, as I thought. "I am tired of inactivity, and one does not see much of France in the Ab-

bave." "You like active service?"

"Of course." "But yours is the wrong service: It is not for these English, who wronged your country and would crush ours, that a man born of an American father and a French mother should be fighting. Listen! I am not the government those whom I protect are sure to rise. The French navy has need of men who don't count odds, even though they are two hundred against twenty. That Havre the other day. I can admire



have the finest frigate we possess. In three years you will be an admiral and sweep the flag of England from the sea, and your name shall live in history. You say that loyalty runs in your blood. It is well; I like men who are loyal; while as for royalty, the republic is a farce, the directory is composed of villains and fools and the day is not far distant when France will once more have a master and king. Your answer!"

e and with so much fire and as nearly to take my breath and I was about to give it ty depended in a great measure on this

TO BE CONTINUED.

PITH AND POINT.

-It may be that they always speak of a man as following the races because he never gets ahead of them. - Buffalo

-Marion-"My fiance is very excitable. "When he proposed to me he acted like one insane." Martha—"Perhaps he was, dear."-N. Y. Herald. -Deserved a Smile.-Angelina-"The

man I marry must be handsome, brave and clever." Tompkins-"Dear me! How fortunate we have met."-Traveller's Record. -Kate-"And so you are married?

Keeping house, I suppose?" Maud-"Not exactly. There is a lady from Ireland who keeps the house, but she allows us to eat and sleep in it." -The cabin boy was in the habit of

eating his loaf-bread and leaving the crusts. Mate-"We eat our crusts here, laddie." Boy-"Weel, I'm leaving them tae ye."-Dundee News. -"Doctor, is it true that extreme nervousness will produce nausea?"

"Yes; I once saw a car full of people

throw up their hands when two train robbers covered them with their pistols."-Philadelphia Record. -A Large Subject.-Miss Laker (of Chicago-"You eastern people find the Chicago girl's foot a very satisfactory subject of discussion." Miss Bleecker -"That's because it covers the ground,

you see."-Detroit Free Press. -"That was quite a little joke of mine," he said, with enthusiasm, after he had exerted himself with a bon mot. "Did von see it?" "Oh, ves," she answered, wearily. "I saw it last week in a newspaper."—Washington Star.

-Congratulations. - Tailor - "Mr. Overdue, I hear that you are about to be married to Miss Bullion. Allow me to congratulate you." Overdue (extending his hand)-"Allow me to congratulate you!"-Smith, Gray & Co.'s Monthly.

-The first thing to be done in preparing a recipe for piccalilli is for the housekeeper to run to a dictionary and find out how piccalilli is spelled. In these days of broad and extensive culture "pickled lily" won't go.-Some

-At a lecture on "The Decline of Lit erature" the eloquent orator shouted: "Where are the Chaucers, and Shakespeares, and Miltons, and Spensers, and Macaulays? Where are they, I say?" And a voice answered sadly from the gallery: "All dead!"-Tit-Bits.

-Mme. Trapino-"You told me, sir, that all I had to do was to leave the tablecloth outside during the night. and the fruit stains would disappear. Well, I did so last night," "Ah, then the stains-" "No! It was the tableeloth that disappeared." - Intransigeant.

-"Is this novel thoroughly original?" asked the publisher. "Yer, sir." 'None of the old characters or situations?" "Not one." "Well, sir, it can ileged corporations rather than on not succeed. You must think the pubing all these years."-Washington Star.

-All That Was Lacking .- "Rapid ransit," said a western real estate poomer proudly, "is all that our town needs now." "Yes," replied his prospective purchaser, "if there was some means of getting away quickly people wouldn't be so afraid to come here."-Des Moines Argonaut.

-The Young Housewife-"And then want you to send up a peck of Irish potatoes." The Grocer-"Yes, mum." The Young Housewife-"I myself prefer United States potatoes, but we're going to have some gentlemen from Dublin to dinner and I want everything to be in keeping."-Chicago News-Rec-

ord. -Nellie-I don't believe your brother loves me as much as he says he does." Fanny-"Oh, I'm sure he does! Why, when you were away last summer he acknowledged to me that he thought of you twice." Nellie-"Is that all?" Fanny-"But you must remember what a terrible task it is for

him to think at all."-Boston News. -The Inevitable .- "Have you finshed that address of mine on 'Modern Progress?" asked the great man of his private secretary. "Yes, sir; replied the brainy hireling. "Have you put in everything you could think of relating to the subject?" "Yes, sir: I have made it very exhaustive: I don't think anything further could be said." "Very well; just say at the beginning that 'l regret that, owing to the brief time allotted to me, I will be unable to go as fully into the subject as I could wish,

and let me have it."-Puck.

A PIECE OF ADVICE. The Man with the Cough Didn't Wait

In our sleeper was an old man wh was going to Buffalo. He looked fee ble and ill, and he had a bad cough About the time we were ready to go to sleep his cough grew worse, and after a bit one man in particular began to kick. He called to the conductor and the porter, and made more fuss than the man with the cough. He got up and went to bed again, and got up second-time, and it was two o'clock in the morning before any of us got any sleep. When we turned out in the norning the kicker was still kicking. "Look here, porter," he said to that official, "has that old chap with the

cough got off yet?" "No, sah." "Where is he?" "Ober dar, sah. He hain't dun got up

"Well, when he does I want to give him a piece of advice." "Yes, sah." Fifteen minutes later, as the kicker was on his way to the dining car, he stopped at the old man's berth and said: "Come, old man, it's time to get up

and congh!" Receiving no answer, he parted the curtains and looked in, and next instant fell into a seat across the aisle. We went to see what was the matter and found the old man dead and cold, with his hands locked across his breast. He had been dead for two or three

"Have you any advice to offer him?" one of the men queried of the kicker. who sat pale and trembling. At that moment the train came to a

TAX REFORM DEPARTMENT, per cent, which is more than they

The state grange committee appointed for that purpose has recommended for discussion by the members of the cent. The tax here is uniform, worder in New Hampshire the following ever the nature of the investment

questions: 1. Shall the mortgagee pay a tax owner of real estate be exempt to that manufacturing or insurance stocks, extent? or, if not,

taxation? S. Should the tax on deposits in sav-

tion be so strengthened that other money at interest shall bear its share This may be so. We certainly get the of the burden of taxation equally with savings bank tax, which amounts to that in savings banks?

5. Would a uniform tax of 1 per cent. ize the burdens of taxation?

get more in return for their taxes than when they reach the subject. the people of sparsely-settled country districts. In more definite terms, it is not so much because a thousand-dollar farm is taxed more than a thousanddollar eity house as it is that the farmer does not get the money to pay his taxes as easily as the mechanic or mill operative, and that after he has paid them he does not have as good schools, roads or other things which are bought with the collections of the taxgatherer. But, be that as it may, the majority of farmers feel that the tax laws should be amended and the proposed discussion in the granges is for the purpose of bringing out some way to amend them for the better, or at least so as to make the farmers' public burdens less than they are now. As will be seen, all the questions proposed relate to the taxation of money at interest, including that deposited in savings banks, and in considering that subject the following extract from an article in the "Manufacturer" from the pen of Prof. Robert Ellis Thompson, will be found interesting and perhaps helpful: "In considering what kind of property shall bear the burden of taxation, it is safe to say that it should be laid

upon real or fixed property rather than on movables; that it should fall on privthose which receive from the state little more than it accords to all its pe and their interests; and that a large part of the taxes should be collected in the shape of royalties on the mineral wealth extracted from the soil of the state for the benefit of all parts of our country, and even of foreign countries. "Taxation of real or fixed property in preference to movable property and capital has the sanction of every class of economists, not the least notable of its advocates being Mr. Henry C. Carey, our great Pennsylvania authority. In his view, the English system of finance,

which lays the burden of government chiefly upon movable property, is one of the worst features of her administrative policy, and one in which she is far excelled by France. In fact, the progress of society is away from the taxation of movables to that of fixed property; but in England that progress has been arrested by the body of land owners who got control of legislation in 1661 and relieved the land of England of feudal duties and fiscal burdens, at the same time shifting the latter to excises. Thus English taxation tends to check the growth of that movable capital whose increase is the chief means of a general diffusion of all well-being through all classes. It tends to the accumulation of land in the hands of the few, and to make the poor poorer, by imposing the public burdens without any reference to ability to bear them.

"Such taxation of movable property also tends to check the interchange of commodities and todiminish the share of them that falls to each person in the community. It discourages the formation of those centers of varied industry is proposed to give to each board of which bring the highest benefit to the supervisors the power to levy all taxes which bring the highest benefit to the farmer, relieving him of the heavy tax of transportation in the matter of getting his crop to the consumer. It pre- of improvements, land inclusive of vents the approximation of the manufacturer to the producer of food and of The scheme provides for the listing of raw materials which would bring the each of these classes of property price of these nearer to that of the separately, in order that the state taxes manufactured product. It finds its last may be apportioned under the old rule. and worst illustration in the tax levied by Spain upon every exchange made each county, that county is left to raise within the kingdom-a tax which goes, it on the kind of property its board of far to explain the prostration of the richest and strongest of European mouarchies into the Spain of our days."

This theory that taxation should be whole country will be ultimately solved mainly confined to fixed property, that in the home rule basis. is, real estate, and the privileges of cor- Public Growth Increases Real Estate porations is one which has the approval of most writers upon the subject, but it runs counter to the popular belief that money, notes and other certificates of an improvement which does not do levied almost entirely upon real property, while the state revenues are derived from assessments upon corporations, and the people of that commonwealth think theirs is the best system in the country. Even in New Hampshire, while we have a very different theory, the practice is not materially ed in savings banks very little of it is, value. halt at a station, and the kicker grabbed and movable property like stocks in WHY IT BOES NOT INCREASE THE VALUE for his grip and disappeared from the trade is touched very lightly. So far Invention Not Needed.

Lady—Why don't the railroads have mechanical appliances for loading and unloading trunks?

Depot Master—Well, you see, midam. lifting the trunks in the cars doesn't hurt anything but the men, and throwing them out doesn't hurt anything but the trunks.—N. Y. Weekly.

Invention Not Needed.

Hampshire by individuals shail be exempt to tax mortgaged real estate so as to divide the assessment between the mortgaged in proportion to their interest in the property has also their interest in the property has also provided by improvements in the arts of production and the growth and concentration of population and the growth and concentration of population. But as real estate must be party land, the supply in increased indefinitely as the demand increased indefinitely as the increa

required to pay anywhere else. In several states they are not taxed at all and in others the rate is one-fourth. one-half and three-fourths of one pe the banks, and the result is double taxation. To illustrate: If a savings to the extent of his interest and the bank invests its funds in railroad or in real estate or in mortgages, 2. Should money loaned on real estate in New Hampshire be exempt from securities is all taxed directly, and the one per cent. levied upon deposits a second tax. The reason given for not ing banks be reduced, as recommended reducing this tax is that "money can by the bank commissioners; or, if not, afford to pay," and the easiest way to 4. Should the laws relating to taxa- secure needed revenues is to get them by taking them from money lenders. nearly three-fourths of a million annually as easily as that amount was ever on all money at interest tend to equal- secured anywhere, and it helps immensely; but by doing it we raise the 6. Should the state levy a direct in- rate charged borrowers and reduce that For various reasons there is a good deal of dissatisfaction with our tax paid depositors. If the laws are to be amended so as to help these borrowers, the one way to do it is by answerlaws among the farmers of the state. | ing the farmers' second question in the These laws are substantially the same affirmative and permitting people to and of course equitable as they have lend money without being taxed for it. been for twenty years or more, but the A uniform state tax of one per cent. farmers who have found little fault upon money at interest would amount with them until recently are growing to little, because if the law imposing it restive under them, not so much be-cause they are abstractly unfair as be-cause the decline, and in many cases rowers would be obliged to get what disappearance, of the profits of the they need from savings banks as they farm makes it very difficult for agricul-turists to pay their assessments. An-gage in this discussion to any extent, other reason appears in the growing be- and the above are merely suggestions lief that residents of cities and villages thrown out to help our farm friends

> THE New York Home Rule Taxation bill allowing counties to decide for themselves what kind of property shall be listed for taxation, was defeated in the assembly by a vote of 78 to 32; not a very promising showing in itself, but as compared with the previous year when the bill was refused even consideration, quite a step in advance. The opposition to the bill came chiefly from the farmer members, who still hold strongly the vain purpose of forcing the taxation of all kinds of personal property despite the fact that experien has abundantly demonstrated that in the great cities it is absolutely impracticable to reach for taxation a tithe of the vast aggregate of personal property while in the country and smaller towns a far greater proportion of this kind of property is reached by the assessor. It s a curious fact that in New York city, despite the great increase during the last ten years of property values of all kinds, the assessed value of personal property is less to-day than it was in 880-and this notwithstanding all the efforts made to enforce its taxation. As an illustration of how the attempt to enforce personal property taxation in New York state works-and the same thing holds measurably good in all states-Commissioner Henry A. Robinson in the last Michigan labor bureau report cites the case of two widows in the village of Batavia who were assessed for more personal property than the whole neighboring city of Rochester

with its 70,000 population. In another New York town "a single auction sale of cattle belonging to one resident aggregated \$860,000, while the whole assessment of personal property footed up less than \$29,000." In Ohio in 1882 "money on hand" was listed at \$46,000,000 for the whole state while five years later this amount had fallen to \$35,000,000; or 24 per cent in five years. The number of pleasure carriages listed in Ohio in 1882 was 255,000 while in 1874 had fallen to 224,500-s drop of 13 per cent.; in Hamilton county (Cincinnati) the number was 13,710 in 1883, while in 1887 it had fallen to 9,584—a decrease of 30 per cent. It is on facts like these—which hold good in greater or less degree in all statesthat the opponents of personal property taxation base a very strong argument to show that abolition of this tax would relieve the farming community and small tax-payers generally and increase the taxes of the wealthier

classes. Another reason why the large cities are coming to look with favor on the abolition of personal property taxation is that it discourages the location of new industries and drives away, it has a tendency to drive away those already established-and it is for this reason especially that New York city has been for the last two years pushing the home rule taxation scheme-under which it upon one or two or all of these three alasses of property. Land exclusive improvements, and personal property. but the state tax once apportioned to

supervisors see fit. It is quite probable the vexed problem of taxation which is now troubling the

"In regard to the relationship of taxe ation to personalty and real estate, reindebtedness should be taxed at least as heavily as real property. It is the object of most legislation to provide a real estate is clear. For instance, we wa; by which such property which is will say a merchant has a barrel of in itself valueless can be reached and flour for sale, for say \$6, which repretaxed, and we suppose our granger sents personalty, and another has a friends will scarcely consider anything piece of real estate for sale. Now, if an improvement which does not do to-morrow the population of Buffalo something towards accomplishing this. were increased 350,000, or just double Nevertheless, in some states taxation fol- the present figure, the man who held lows very closely the lines laid down by the real estate could sell his property Prof. Thompson with satisfactory re- for about double, or more than double sults. In Pennsylvania local taxes are its former value, but the merchant with the barrel of flour could not for that reason sell his product for a nickel more than before. This shows a distinct reflection of value that the population, or the public, gives to real estate, and if it thus confers so large a proportion of value, it most certainly, in order to square the account, should pay back to different from that in Pennsylvania. the public that has conferred the value Our law says money at interest shall be something in return in the form of taxed, but except that which is deposit- taxes, according to such increase of